

## ABSTRACT

The present invention is characterized by forming a metal film, an insulating film, and an amorphous semiconductor film in sequence over a first substrate; crystallizing the metal oxide film and the amorphous semiconductor film; forming a first semiconductor element by using the crystallized semiconductor film as an active region; attaching a support to the first semiconductor element by using an adhesive; causing separation between the metal film and the insulating film; attaching a second substrate to the separated insulating film; separating the support by removing the first adhesive; forming an amorphous semiconductor film over the first semiconductor element; and forming a second semiconductor element using the amorphous semiconductor film as an active region.